

Comparison of State Unemployment Insurance Laws 2005: Errata Sheet

FINANCING

- Page 2-5 (Table 2-1): Add the following note: Taxable Wage Bases: “California and Puerto Rico are not included in this table since neither has a taxable wage base above \$7,000 nor a provision in their law that automatically adjusts the taxable wage base if FUTA is amended to apply to a higher amount than that specified under state law”.
- Page 2-17 (Table 2-10): The Maine most favorable schedule should be shown as being in effect with a reserve multiple of over 1.83; resulting in a minimum rate of 0.45 and maximum rate of 5.4. Maine’s least favorable schedule should be shown as being in effect with a reserve multiple under 0.25; resulting in a minimum rate of 0.97 and maximum rate of 8.37.

MONETARY ENTITLEMENT

- Page 3-15: Add New Jersey to Table 3-8: States With No Waiting Periods.